

SENATE BILL No. 9

DIGEST OF INTRODUCED BILL

Citations Affected: IC 15-5-9; IC 36-6-5-3.

Synopsis: Restructuring of dog tax. Transfers the duty to collect and administer the dog tax from the township assessors, township trustees, and auditor of state to a licensed veterinarian or animal welfare facility designated by the township assessor or trustee. Defines "animal welfare facility" and "designee". Requires the state veterinarian to design the dog tag.

Effective: July 1, 2002.

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November 20, 2001, read first time and referred to Committee on Governmental and Regulatory Affairs.

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Second Regular Session 112th General Assembly (2002)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2001 General Assembly.

SENATE BILL No. 9

A BILL FOR AN ACT to amend the Indiana Code concerning agriculture and animals.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 15-5-9-0.3 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2002]: **Sec. 0.3. As used in this chapter, "animal welfare facility"**
4 **includes an animal control center, an animal shelter, a humane**
5 **society, or another animal impounding facility that has as its**
6 **purpose the humane treatment of animals.**

7 SECTION 2. IC 15-5-9-0.6 IS ADDED TO THE INDIANA CODE
8 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
9 1, 2002]: **Sec. 0.6. As used in this chapter, "designee" means a**
10 **licensed veterinarian or animal welfare facility designated under**
11 **section 1 of this chapter by a township assessor or trustee to collect**
12 **dog taxes and kennel fees and to issue licenses.**

13 SECTION 3. IC 15-5-9-1 IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2002]: Sec. 1. (a) **A township assessor or a**
15 **township trustee who has the duties of a township assessor shall**
16 **designate one (1) licensed veterinarian or animal welfare facility in**
17 **the assessor's township to collect the dog taxes and kennel license**



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fees and to issue the licenses under this chapter. A designee may retain seventy-five cents (\$0.75) as a fee for that service. The designee shall maintain the balance of the money collected in an account to be known as the township dog fund.

(b) ~~The township assessor~~ A designee shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the ~~township assessor~~ designee a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

(1) Except as provided in subsection ~~(d)~~, (e), for each neutered dog, two dollars (\$2).

(2) For each nonneutered dog, four dollars (\$4).

(3) For each additional dog, six dollars (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harbored of a dog after the dog census by the ~~township assessor~~ designee or any owner or harbored of a dog for which for any reason the ~~assessor~~ designee failed to collect the tax, shall, within thirty (30) days after becoming the owner or harbored of a dog, apply to the ~~assessor~~, or the assessor's designee, pay the required fee, and procure a tag for the dog.

~~(b)~~ (c) Dogs kept in kennels for breeding, boarding, or training purposes or for sale shall not be assessed an individual license fee, but the owner or keeper shall pay the designee a kennel license fee according to the following schedule:

(1) For a major kennel, consisting of fifteen (15) or more dogs, a fee of thirty dollars (\$30).

(2) For a minor kennel, consisting of less than fifteen (15) dogs, a fee of twenty dollars (\$20).

~~For each individual dog tag or kennel license issued under this chapter, the township assessor (or trustee who collects the fee) shall retain from the fee described in this section, an administrative fee of fifty cents (\$0.50). Administrative fees collected by the assessor shall be deposited in the county general fund; and administrative fees collected by the trustee shall be deposited in the township general fund.~~

(c) (d) Upon the payment of the license fee required by subsection ~~(b)~~, (c), the ~~township assessor~~ designee shall deliver to the owner or keeper of the kennel a proper license together with a metallic tag for each dog in ~~such~~ the kennel. The license shall be dated and numbered and shall bear the name of the county issuing it and the name and address of the owner of the kennel licensed, and a description of the breed, number, sex, and age of the dogs kept in ~~such~~ the kennel. Any

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1 person becoming the owner of a dog kennel shall, within thirty (30)
 2 days after becoming the owner, apply to the ~~township assessor;~~
 3 ~~township trustee; or assessor's~~ designee and, upon payment of the
 4 required fee, procure a license and a metallic tag for all dogs kept in the
 5 kennel.

6 ~~(d)~~ (e) A county council may increase the tax on neutered dogs
 7 imposed under subsection ~~(a)~~ (b) from two dollars (\$2) to three dollars
 8 (\$3).

9 ~~(e)~~ A township assessor (or a township trustee who has the duties of
 10 a township assessor) may designate one ~~(1)~~ or more licensed
 11 veterinarians or humane societies in the assessor's township to collect
 12 the dog taxes and kennel license fees and issue the licenses under this
 13 chapter. A designee may retain seventy-five cents (\$0.75) as a fee for
 14 that service and remit the balance of the money collected to the
 15 township trustee by the tenth day of each month. As used in this
 16 subsection, "humane society" includes an animal shelter, animal
 17 control center, or other animal impounding facility that has as its
 18 purpose the humane treatment of animals.

19 SECTION 4. IC 15-5-9-2 IS AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2002]: Sec. 2. ~~(a)~~ The ~~township assessor~~
 21 **designee** shall give to each person a receipt for the money paid the
 22 ~~assessor; designee~~, which shall be designated for dog tax. The receipt
 23 shall show the person's name who owns, harbors, or keeps the dog, the
 24 amount paid, and the number, description, and kind of dogs paid for,
 25 whether male or female, and the number of each. The receipt relieves
 26 the person owning, keeping, or harboring dogs for the current year,
 27 extending one (1) year from its date. The ~~assessor designee~~ shall keep
 28 a record of persons owning dogs subject to taxation and a record of the
 29 dogs paid for. The ~~assessor designee~~ shall keep a stub record or copy
 30 of the receipts given for money paid as dog tax. The stub record shall
 31 show the amount paid, the number of dogs, both male and female, paid
 32 for, and the person's name owning the dogs paid for. At the time when
 33 the receipt is issued to the person, the ~~assessor designee~~ shall give to
 34 the person a tag, which shall be attached to the collar worn by the dog.

35 ~~(b)~~ Before July 1 each year, the township assessor shall turn over to
 36 the township trustee all the records kept by the assessor relating to the
 37 collecting and payment of dog taxes and kennel license fees; and a
 38 copy of all receipts given by the assessor to persons having paid dog
 39 taxes and kennel license fees; and all money received by the assessor
 40 as dog taxes; and all tags left in the assessor's possession. The assessor
 41 shall assess against each person who failed to pay to the assessor the
 42 amount of any license fee owed by the person; and the amount of the

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license fees shall be placed upon the tax duplicate by the county auditor and collected as taxes are collected.

(c) From July 1 each year until March 1 of the next year, the township trustee shall receive any license fees subject to be paid under this chapter and issue any licenses under this chapter that may be received or issued by the township assessor under this chapter.

SECTION 5. IC 15-5-9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 3. The township assessor **A designee** shall, before July 1 each year, report the amount collected as dog tax and kennel license fees to the county auditor. The dog taxes and kennel license fees collected by the assessor shall be turned over by the assessor to the township trustee of the assessor's township. The county auditor shall make a record of the same, and charge the amount stated in the report against the township trustee as receipts from the county dog fund.

SECTION 6. IC 15-5-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 4. (a) Each township assessor **designee** shall perform the duties imposed by this chapter. If a dog owner has failed to turn in a dog for taxation purposes, the assessor **designee** shall notify the owner that the assessor **designee** is listing the unpaid taxes within a period of ten (10) days, at which time the person will be assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

- (1) proves to the satisfaction of the assessor **designee** that the person owned no such dog at the time the census was made; or
- (2) makes an affidavit to be kept on file by the assessor **designee** to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

(b) Each assessor **designee** shall keep a complete list of all dogs subject to the tax under this chapter together with the names of their owners on record in the assessor's **designee's** office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the assessor **designee** has completed the census, the person shall report the dog to and pay to the assessor **designee** the amount of dog tax as provided in this chapter and receive a receipt and tag for the payment. The receipt and tag exempts the person from further payment of dog tax on dogs described in the receipt for one (1) year from the date of the receipt.

SECTION 7. IC 15-5-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 5. A township assessor, assessor's

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designee or township trustee who:

- (1) fails to perform the duties imposed by this chapter; or
- (2) fails to make a complete report within the time specified in this chapter;

commits a Class C infraction.

SECTION 8. IC 15-5-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 6. Every person liable to taxation in any township and residing in the township when listed for taxation shall make and subscribe to an oath to the **township assessor designee** in which the person states the number of dogs neutered or unneutered over the age of six (6) months and owned or harbored by the person.

SECTION 9. IC 15-5-9-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 8. (a) All money derived by the taxing of dogs under this chapter shall constitute a fund known as the township dog fund that the **township trustee designee** shall use in the manner provided in this chapter for the payment of the following:

- (1) Damages, less insurance proceeds, sustained by owners of the following stock, fowl, or game killed, maimed, or damaged by dogs:

- (A) Sheep.
- (B) Cattle.
- (C) Horses.
- (D) Swine.
- (E) Goats.
- (F) Mules.
- (G) Chickens.
- (H) Geese.
- (I) Turkeys.
- (J) Ducks.
- (K) Guineas.
- (L) Tame rabbits.
- (M) Game birds and game animals held in captivity under authority of a game breeder's license issued by the department of natural resources.
- (N) Bison.
- (O) Farm raised cervidae.
- (P) Ratitae.

- (2) The expense of taking the Pasteur treatment for hydrophobia incurred by any person bitten by or exposed to a dog known to have hydrophobia, within any township of Indiana.

- (b) Any person requiring the treatment described in subsection (a)(2) may select the person's own physician.



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(c) No damages shall be assessed or paid under this chapter on sheep except where individual damage exists or is shown.

(d) ~~This subsection applies to a county whose legislative body has acted under this subsection. A county legislative body may designate by ordinance one (1) humane society located in that county to receive fifty cents (\$0.50) from each dog tax payment collected under this chapter.~~

(e) A humane society designated under subsection (d) shall use the funds disbursed to the society to maintain an animal shelter.

(f) ~~If a county does not designate a humane society to receive payments under subsection (d), those amounts remain in the township dog fund.~~

SECTION 10. IC 15-5-9-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 9.1. (a) In order to qualify for payment for damages by a ~~township trustee~~ **the designee** under this chapter, the owner of stock, fowl, or game listed in section 8(a)(1) of this chapter killed, maimed, or damaged by dogs shall do the following:

(1) Not more than seventy-two (72) hours after the time of the loss, notify one (1) of the following having jurisdiction in the location where the loss occurred:

(A) A law enforcement officer.

(B) An officer of a county or municipal animal control center, shelter, or similar impounding facility.

(2) Within twenty (20) days from the time of the loss, report the loss to the ~~trustee of his township~~ **designee** as follows:

(A) Under oath, the owner shall state:

(i) the number, age, and value of the stock, fowl, or game; and

(ii) the damages, less any insurance proceeds, sustained.

(B) In an affidavit, the owner must be joined by two (2) disinterested and reputable freeholders residing in the township in which the stock, fowl, or game were killed, maimed, or damaged. The affidavit must state that the freeholders are:

(i) disinterested; and

(ii) not related by blood or marriage to the claimant.

(C) No appraisal may exceed the actual cash value of the stock, fowl, or game. As it applies to ratitae, cash value is no more than the slaughter value.

(D) The owner shall provide verification of the loss by an officer under subdivision (1).



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- 1 (E) No loss shall be paid for property owned by a claimant on
 2 the last property tax assessment date if the property was not
 3 reported by the owner for assessment purposes at that time.
- 4 (b) An officer who receives notice under subsection (a)(1) shall visit
 5 the scene of the loss, verify the loss in writing, and mark the animal so
 6 that the animal can support only one (1) claim under this chapter.
- 7 SECTION 11. IC 15-5-9-10 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 10. (a) The ~~trustees~~
 9 **designee** shall register and pay damages for all losses in the order in
 10 which the losses are reported.
- 11 (b) A person may not receive payment from the trustee for stock,
 12 fowl, or game listed in section 8(a)(1) of this chapter:
- 13 (1) that are killed, maimed, or damaged by any dog or dogs owned
 14 or harbored by that person;
- 15 (2) for which the person received from another person an amount
 16 equal to the actual damages; or
- 17 (3) for which the owner has not complied with section 9.1 of this
 18 chapter.
- 19 (c) When rabies shall develop in any stock, fowl, or game listed in
 20 section 8(a)(1) of this chapter, however contracted, and when the
 21 existence of such disease shall be proven by:
- 22 (1) laboratory diagnosis, made in the laboratory of the state
 23 department of health, or some other laboratory maintained by
 24 state, county, or municipal funds; or
- 25 (2) affidavit of an attending legally qualified graduate
 26 veterinarian;
- 27 the owner of such animal with rabies shall be entitled to recover in the
 28 same amount and manner as provided in sections 8 and 9.1 of this
 29 chapter.
- 30 (d) Whenever any dog not accompanied by the dog's owner or
 31 owner's agent is suspected of having rabies and found roaming at large,
 32 and the dog dies or is destroyed on said account, the ~~trustee~~ **designee**
 33 shall do the following:
- 34 (1) Remove or have removed the head of the dog.
- 35 (2) Pay from the township dog fund the following:
- 36 (A) A reasonable fee for the removal of the dog's head.
- 37 (B) All charges for transporting the head to a laboratory
 38 maintained by state, county, or municipal funds. If no money
 39 is available in the dog fund of the township, then such
 40 necessary fees shall be paid out of the township fund without
 41 appropriations having been made.
- 42 (e) ~~On the first Monday of March of each year, the township shall~~

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transfer the following to the county treasurer:

(1) Any funds in a township dog fund designated for a humane society under section 8 of this chapter:

(2) Any amount in a township dog fund exceeding three hundred dollars (\$300) over and above orders drawn on the fund:

(f) The funds transferred to the county treasurer under subsection (e) shall be deposited in the county dog fund. On the second Monday in March of each year, the money in the county dog fund shall be distributed as follows:

(1) Among the townships of the county in which the orders drawn against the dog fund exceed the money on hand:

(2) To a humane society designated under section 8 of this chapter:

(g) If the funds in the county dog fund, after any distribution to a designated humane society, are insufficient to pay for all stock, fowl, or game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs of all the townships in the county, the distribution shall be made in the ratio of the orders drawn against the dog fund of the townships and unpaid and unprovided for. The ratio shall be obtained from the report of the trustees of the townships made to the auditor of the county:

(h) The report under subsection (g) shall be made by each township trustee of the county upon (e) On the first Monday of March of each year, and must show the designee shall report the following to the county auditor:

(1) All receipts deposits into the dog fund of the township.

(2) All orders drawn against the township fund in the order in which the orders were drawn.

(i) (f) If the funds in the dog fund of any township and the share of the county dog fund distributed to such township during any year are insufficient to pay for all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs in such the township during such a year, any such losses registered and any orders drawn which that are unpaid and unprovided for shall be paid out of the state dog account: township general fund.

(j) (g) If upon the first Monday in May of any year there is remains a surplus left of the county township dog fund after provisions have been made for the payment of all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs of all the townships of the county and the distribution to any designated humane society, township, the surplus shall be

(1) paid to the auditor of state; and



(2) placed in a separate account of the general fund of the state treasury known as the state dog account. distributed by the designee to Purdue University for the School of Veterinary Science and Medicine to be used solely for canine disease research.

SECTION 12. IC 15-5-9-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 12. (a) ~~At the time~~ When the ~~owner or keeper of a dog pays a dog kennel license fee is paid to the township assessor;~~ **designee**, the assessor, ~~at the time when the assessor issues a receipt;~~ **designee** shall ~~likewise issue a receipt~~ **and** furnish to the ~~person~~ **owner or keeper** a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has been paid and the collar, with the tag attached, shall be worn continuously by the dog.

(b) All license tags shall be of uniform design or color for any one (1) year, but the same color or shape shall not be used for any two (2) consecutive years. All tags shall be:

(1) designed by the ~~auditor of state~~ **shall be veterinarian;**

(2) paid for ~~out of from the state dog account;~~ **general fund;** and ~~shall be~~

(3) manufactured at the state prison in the same manner as motor vehicle registration plates.

Each tag shall have a distinct number, and the number of the tag shall appear on the receipt issued to the owner of the dog.

(c) If any dog tag is lost, ~~it the designee shall be replaced~~ **replace the lost tag** without cost ~~by the assessor~~ upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog.

SECTION 13. IC 36-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 3. The assessor shall perform the duties prescribed by statute, including

(+) assessment duties prescribed by IC 6-1.1. ~~and~~

(2) ~~administration of the dog tax and dog fund;~~ **as prescribed by IC 15-5-9.**

SECTION 14. IC 15-5-9-11 IS REPEALED [EFFECTIVE JULY 1, 2002].

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